



DEPARTMENT OF THE ARMY
OFFICE OF THE CHIEF OF STAFF
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WASHINGTON DC 20310-0200

REPLY TO
ATTENTION OF

03 APR 2000

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MEMORANDUM FOR Director, U.S. Army Cost and Economic Analysis Center,
ATTN: SAFM-CA-FI (Mr. Steven Bagby), Suite 9000, 1421
Jefferson-Davis Highway, Arlington, VA 22202-3259

SUBJECT: Submission of Activity Based Costing Implementation Plans for the U.S.
Army Test and Evaluation Business Area

1. References:


a. Army Managerial Costing Steering Committee Meeting, 2 Dec 99.

b. Memorandum, Secretary of the Army, 10 Nov 99, subject: Strategic Plan for
Implementing Cost Management/Activity Based Costing (ABC).

2. In accordance with the referenced memorandum and meeting, we are forwarding
our plans to implement Activity Based Costing across the Test and Evaluation
Business Area for the U.S. Army. Enclosed are the Implementation Plans for the
U.S. Army Test and Evaluation Command (Enclosure 1) and the U.S. Army Space
Missile Defense Command (Enclosure 2).

3. TEMA point of contact is Michael Feinberg, (703) 695-8997,
e-mail: michael.feinberg@hqda.army.mil.

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as


John B. Foulkes
Director, Test and Evaluation
Management Agency

